

**THE UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
Richmond Division**

**In re:**

**CIRCUIT CITY STORES INC., et  
al.,**

**Debtors.**

**Case No. 08-35653 (KRH)  
Jointly Administered**

**Chapter 11**

**AMENDED RESPONSE TO LIQUIDATING TRUST'S  
FOURTEENTH OMNIBUS OBJECTION TO CLAIMS**

WCC Properties, LLC ("WCC") by counsel, respectfully objects to the Liquidating Trust's proposed treatment of its claims, Nos. 13836 and 13480, for the reasons set forth below:

1. The Liquidating Trust's Fourteenth Omnibus Objection (the "Objection") reduces WCC Properties' Claim Number 13836 from \$63,818.93 to \$33,133.32 based upon "\$14,682.39 of other administrative rent that is not owed, \$7,085.97 of taxes and \$8,812.26 of repair charges". WCC provided documentation supporting these particular expenditures with its Proof of Claim No. 13836. The specific charges requested are allowable under the law of this District. *See In re Trak Auto Corporation*, 277 B.R. 655, 663 (Bankr. E.D. Va. 2002). After consultation with counsel, WCC's accountants are reviewing POC 13886 and it is anticipated that an Amended Proof of Claim will be filed shortly.

2. WCC further objects to the proposed treatment of its lease rejection claim, Proof of Claim No. 13480, filed June 23, 2009. The Liquidating Trust purports to reduce the claim from \$5,117,498 to \$445,361.58 “according to the Debtors’ records”. WCC set forth the basis for its claim in detail in the attachments A-1 and A-2 to Proof of Claim 13480.

3. WCC’s accountants are also reviewing POC No. 13480 on the grounds that it was not properly computed according to the requirements of 11 U.S.C. § 502(b)(6). An Amended POC No. 13480 is also anticipated.

4. The Liquidating Trust also proposes to strike POC No. 13480 entirely, on the grounds the POC was filed after the bar date. Counsel is researching the bar date issue in the Docket and will, if merited, consult with WCC regarding a Motion to Allow a Late Filed Claim under *Pioneer Inv. Servs. Co. v. Brunswick Associates L.P.*, 507 U.S. 380, 123 L. Ed. 2d 74, 113 S. Ct. 1489 (1993).

5. The Liquidating Trust has apparently not been prejudiced in any way by the late filing of the claim, if, indeed, it was late filed. The POC was filed in sufficient time to allow the Liquidating Trust to review the claim and that process has not delayed the administration of the case. Revised Proofs of Claim may allow the parties to consensually resolve most, if not all, of the matters raised in the Objection.

**THEREFORE**, WCC Properties respectfully moves the Court to dismiss the Objection or, in the alternative, to Order the continuance of the Status Conference to allow revisions to POC 13480 and POC 13836, and for such other and further relief as may be just and proper.

Respectfully submitted this the 18<sup>th</sup> day of October 2011.

/s/ Douglas Scott  
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**CERTIFICATE OF SERVICE**

I, the undersigned, do hereby certify that on this day I served the foregoing *via* the Court's ECF facility on those persons whose names appear below.

/s/ Douglas Scott

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